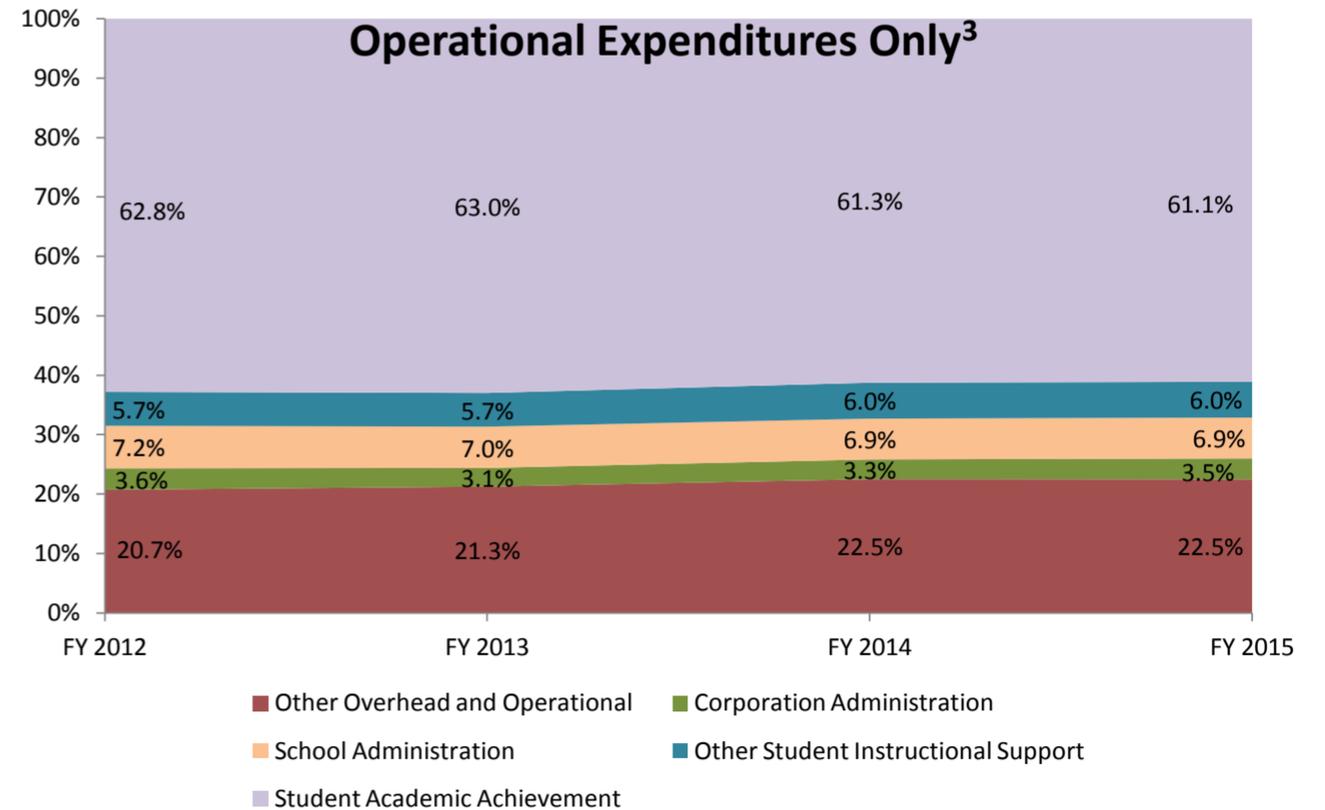
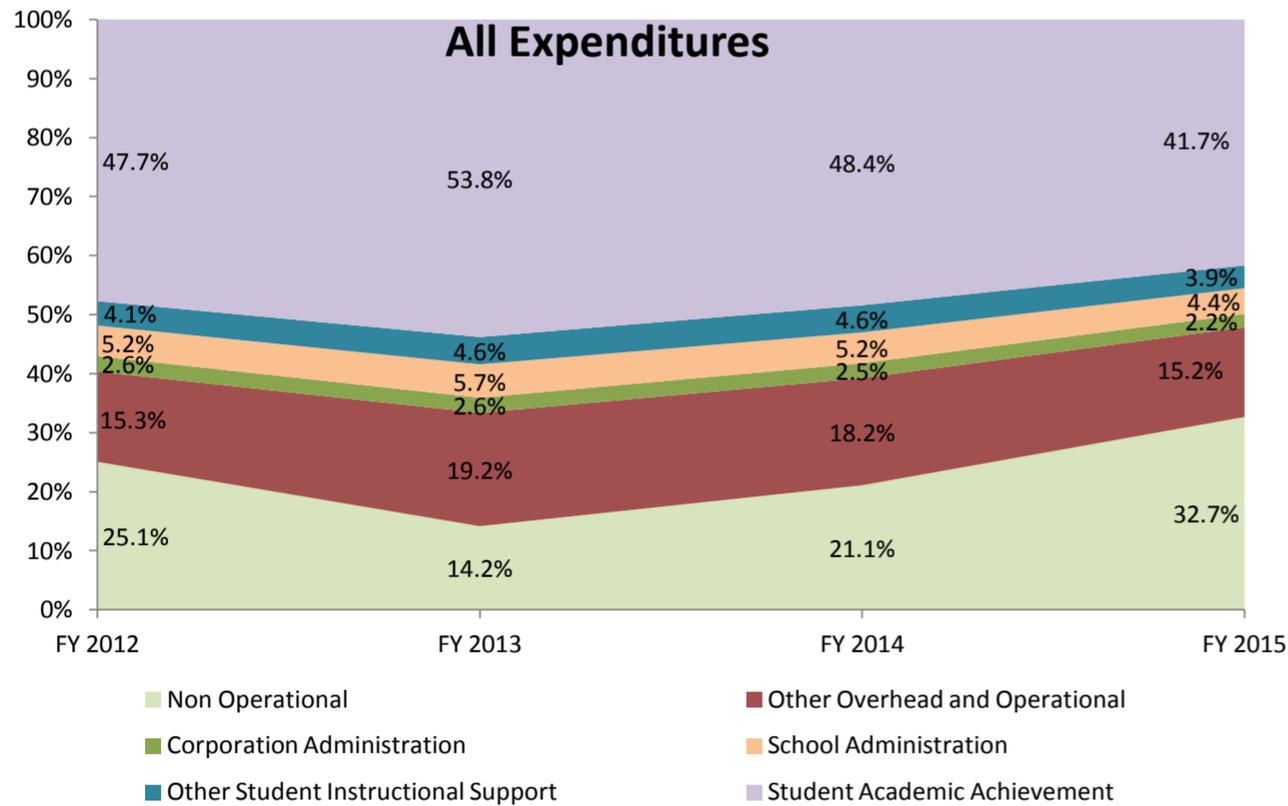


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Rochester Community Sch Corp (2645)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,302,945	54.8%	\$10,104,608	54.1%	\$10,049,343	47.7%	\$10,181,660	53.8%	\$9,460,821	48.4%	\$9,876,948	41.7%
Student Instructional Support	\$1,380,155	8.1%	\$1,542,917	8.3%	\$1,960,737	9.3%	\$1,947,729	10.3%	\$1,918,344	9.8%	\$1,951,393	8.2%
<b>Total</b>	<b>\$10,683,100</b>	<b>62.9%</b>	<b>\$11,647,525</b>	<b>62.3%</b>	<b>\$12,010,080</b>	<b>57.0%</b>	<b>\$12,129,389</b>	<b>64.1%</b>	<b>\$11,379,165</b>	<b>58.2%</b>	<b>\$11,828,340</b>	<b>49.9%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,473,989	20.5%	\$3,864,433	20.7%	\$3,772,090	17.9%	\$4,116,846	21.8%	\$4,040,537	20.7%	\$4,136,934	17.4%
Non Operational	\$2,819,507	16.6%	\$3,173,810	17.0%	\$5,278,570	25.1%	\$2,679,946	14.2%	\$4,121,947	21.1%	\$7,743,987	32.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$6,293,496</b>	<b>37.1%</b>	<b>\$7,038,243</b>	<b>37.7%</b>	<b>\$9,050,660</b>	<b>43.0%</b>	<b>\$6,796,793</b>	<b>35.9%</b>	<b>\$8,162,484</b>	<b>41.8%</b>	<b>\$11,880,921</b>	<b>50.1%</b>

<b>Grand Total</b>	<b>\$16,976,596</b>	<b>\$18,685,769</b>	<b>\$21,060,739</b>	<b>\$18,926,182</b>	<b>\$19,541,649</b>	<b>\$23,709,261</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Rochester Community Sch Corp (2645)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
<b>Student Academic Achievement</b>											
11050 Regular Programs Full Day Kindergarten	\$71,186	\$174,731	\$241,670	\$407,730	472.8%	133.3%	68.7%				
11100 Regular Programs Elementary	\$2,676,425	\$3,216,260	\$2,961,257	\$2,874,530	7.4%	-10.6%	-2.9%				
11200 Regular Programs Middle/Junior High	\$1,256,821	\$1,735,786	\$1,391,362	\$1,390,992	10.7%	-19.9%	0.0%				
11300 Regular Programs High School	\$1,349,783	\$1,782,058	\$1,748,769	\$1,773,257	31.4%	-0.5%	1.4%				
11350 Regular Programs High School - Academic Honors Diploma	\$11,013	\$0	\$0	\$0	NA	NA	NA				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$25,309	\$53,774	\$51,370	\$55,520	119.4%	3.2%	8.1%				
11420 Regular Programs Vocational Education - Agriculture B	\$57,935	\$79,092	\$92,686	\$92,633	59.9%	17.1%	-0.1%				
11430 Regular Programs Vocational Education - Distributive Education	\$0	\$27	\$0	\$0	NA	NA	NA				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$42,458	\$51,582	\$13,756	\$691	-98.4%	-98.7%	-95.0%				
11510 Regular Programs Vocational Education - Cooperative Education	\$15,601	\$19,926	\$2,692	\$0	NA	NA	NA				
11590 Regular Programs Vocational Education - Other Vocational Ed. Programs	\$0	\$0	\$500	\$0	NA	NA	NA				
11620 Regular Programs Alternative Education Programs - Middle/Junior High School	\$14,000	\$45,115	\$37,158	\$34,181	144.2%	-24.2%	-8.0%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$7,299	\$0	\$0	\$0	NA	NA	NA				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$0	\$29,614	\$27,065	NA	NA	-8.6%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$10,085	\$8,492	\$167,624	\$206,297	1945.5%	2329.4%	23.1%				
12220 Special Programs Mental Disabilities - Moderate Mental Disabilities	\$0	\$0	\$110,486	\$118,908	NA	NA	7.6%				
12230 Special Programs Mental Disabilities - Severe Mental Disabilities	\$0	\$0	\$41,760	\$29,748	NA	NA	-28.8%				
12320 Special Programs Physical Impairment - Multiple Disabilities	\$0	\$0	\$85,264	\$115,741	NA	NA	35.7%				
12330 Special Programs Physical Impairment - Visual Impairment	\$0	\$0	\$5,654	\$5,640	NA	NA	-0.3%				
12340 Special Programs Physical Impairment - Hearing Impairment	\$0	\$0	\$34,268	\$40,961	NA	NA	19.5%				
12350 Special Programs Physical Impairment - Homebound	\$1,001	\$6,152	\$8,424	\$13,776	1276.8%	123.9%	63.5%				
12410 Special Programs Emotional Disabilities - Full Time	\$0	\$0	\$109,499	\$114,199	NA	NA	4.3%				
12420 Special Programs Emotional Disabilities - All Others	\$0	\$0	\$257,928	\$329,412	NA	NA	27.7%				
12510 Special Programs Culturally Different - Communication Disorders	\$0	\$0	\$179,858	\$190,620	NA	NA	6.0%				
12520 Special Programs Culturally Different - Compensatory	\$0	\$0	\$14,725	\$12,601	NA	NA	-14.4%				
12610 Special Programs Learning Disability	\$0	\$0	\$393,001	\$386,081	NA	NA	-1.8%				
12710 Special Programs Equal Opportunity At Risk	\$49,851	\$46,830	\$42,879	\$47,449	-4.8%	1.3%	10.7%				
12810 Special Programs Special Education Preschool	\$57,929	\$79,120	\$50,980	\$49,541	-14.5%	-37.4%	-2.8%				
12900 Special Programs Other Special Programs	\$0	\$1,744	\$75,210	\$107,955	NA	6088.8%	43.5%				
13100 Adult/Cont. Ed. Programs Instruction	\$4,836	\$6,118	\$5,079	\$3,565	-26.3%	-41.7%	-29.8%				
13300 Adult/Cont. Ed. Programs Occupational Programs	\$0	\$51,763	\$0	\$0	NA	NA	NA				
14100 Summer School Programs Elementary	\$24,497	\$33,164	\$26,906	\$26,024	6.2%	-21.5%	-3.3%				
14200 Summer School Programs Middle/Junior High School	\$5,079	\$147	\$2,302	\$4,288	-15.6%	2812.9%	86.3%				
14300 Summer School Programs High School	\$64,282	\$25,239	\$26,778	\$49,097	-23.6%	94.5%	83.3%				
16100 Remediation Remediation Testing	\$41,230	\$37,385	\$18,049	\$25,275	-38.7%	-32.4%	40.0%				
16200 Remediation Preventive Remediation	\$11,177	\$14,196	\$0	\$0	NA	NA	NA				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$87,157	\$109,981	\$89,580	\$55,559	-36.3%	-49.5%	-38.0%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$953,739	\$1,108,158	\$3,567	\$3,206	-99.7%	-99.7%	-10.1%				
22110 Instruction Imp. of Instruction - Service Area Direction	\$0	\$6,409	\$0	\$0	NA	NA	NA				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$19,170	\$109,254	\$16,375	\$8,245	-57.0%	-92.5%	-49.6%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$133,850	\$145,821	\$84,709	\$90,915	-32.1%	-37.7%	7.3%				
22220 Instruction Library/Media Services - School Library	\$240,991	\$270,757	\$246,827	\$215,539	-10.6%	-20.4%	-12.7%				
22230 Instruction Library/Media Services - Audiovisual	\$3,520	\$2,449	\$2,059	\$99	-97.2%	-96.0%	-95.2%				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$2,972	\$713	\$71,957	\$3,047	2.5%	327.6%	-95.8%				
22360 Instruction Instruc. Related Tech. - Network Support	\$419,637	\$734,830	\$628,960	\$921,186	119.5%	25.4%	46.5%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$5,415	\$316	\$450	NA	-91.7%	42.5%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$119,720	\$132,861	\$83,677	\$17,745	-85.2%	-86.6%	-78.8%				
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$21,244	\$9,260	\$5,287	\$2,280	-89.3%	-75.4%	-56.9%				
25590 Central Services Textbks. for Rent/Resale - Other Textbk. Resale Services	\$0	\$0	\$0	\$24,901	NA	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$366,052	\$0	\$0	\$0	NA	NA	NA				
<b>Student Academic Achievement Total</b>					<b>\$8,165,848</b>	<b>\$10,104,608</b>	<b>\$9,460,821</b>	<b>\$9,876,948</b>	<b>21.0%</b>	<b>-2.3%</b>	<b>4.4%</b>
<b>Student Instructional Support</b>											

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Rochester Community Sch Corp (2645)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
21210 Students Guidance Services - Service Area Direction	\$34,867	\$94,985	\$26,272	\$22,784	-34.7%	-76.0%	-13.3%
21220 Students Guidance Services - Counseling Services	\$263,330	\$292,012	\$332,766	\$349,032	32.5%	19.5%	4.9%
21320 Students Health Services - Medical Services	\$0	\$0	\$2,060	\$0	NA	NA	NA
21340 Students Health Services - Nurse Services	\$110,018	\$155,664	\$190,382	\$189,795	72.5%	21.9%	-0.3%
21410 Students Psychological Services - Service Area Direction	\$0	\$0	\$63,671	\$104,084	NA	NA	63.5%
21430 Students Psychological Services - Psychological Counseling	\$1,744	\$3,000	\$0	\$0	NA	NA	NA
21710 Students Physical Therapy Services - Service Area Direction	\$0	\$0	\$2,974	\$1,148	NA	NA	-61.4%
21810 Students Special Ed. Administration - Service Area Direction	\$0	\$0	\$279,231	\$246,740	NA	NA	-11.6%
24100 School Administration Office of The Principal	\$613,659	\$876,178	\$922,987	\$940,374	53.2%	7.3%	1.9%
24900 School Administration Other Support Services - School Admin.	\$129,655	\$121,077	\$98,001	\$97,436	-24.8%	-19.5%	-0.6%
<b>Student Instructional Support Total</b>	<b>\$1,153,273</b>	<b>\$1,542,917</b>	<b>\$1,918,344</b>	<b>\$1,951,393</b>	<b>69.2%</b>	<b>26.5%</b>	<b>1.7%</b>
<b>Overhead and Operational</b>							
23110 General Administration Board of Education - Service Area Direction	\$65,138	\$119,361	\$58,473	\$22,700	-65.2%	-81.0%	-61.2%
23150 General Administration Board of Education - Legal Services	\$49,532	\$274,065	\$24,238	\$31,942	-35.5%	-88.3%	31.8%
23160 General Administration Board of Education - Promotion Expenses	\$5,149	\$23,003	\$5,180	\$4,979	-3.3%	-78.4%	-3.9%
23190 General Administration Board of Education - Other Governing Body Services	\$5,396	\$4,993	\$7,657	\$4,750	-12.0%	-4.9%	-38.0%
23210 General Administration Executive Administration - Office of The Superintendent	\$173,088	\$331,704	\$339,817	\$346,204	100.0%	4.4%	1.9%
23220 General Administration Executive Administration - Community Relations	\$0	\$0	\$0	\$24,833	NA	NA	NA
23290 General Administration Executive Administration - Other Executive Admin. Services	\$14,278	\$12,794	\$8,127	\$7,253	-49.2%	-43.3%	-10.8%
25110 Central Services Fiscal Services - Office of The Business Manager	\$86,054	\$1,893	\$41,266	\$78,162	-9.2%	4030.0%	89.4%
25140 Central Services Fiscal Services - Receiving and Disbursing Funds	\$2	\$110	\$0	\$0	NA	NA	NA
25160 Central Services Fiscal Services - Financial Accounting	\$669	\$394	\$361	\$359	-46.2%	-8.8%	-0.4%
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$16,932	\$4,186	\$4,103	\$3,858	-77.2%	-7.8%	-6.0%
25192 Central Services Fiscal Services - Other - Petty Cash	\$500	\$140	\$200	\$150	-70.0%	7.1%	-25.0%
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$235	\$0	NA	NA	NA
25196 Central Services Fiscal Services - Other - Cash Change	\$480	\$360	\$360	\$225	-53.1%	-37.5%	-37.5%
25220 Central Services Purch., Warehous., & Dist. Serv. - Purchasing	\$0	\$2,392	\$0	\$0	NA	NA	NA
25720 Central Services Personnel Services - Recruitment and Placement	\$0	\$0	\$2,255	\$2,983	NA	NA	32.3%
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$20,961	\$0	\$0	NA	NA	NA
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$1,168	\$265	\$383	NA	-67.3%	44.6%
25830 Central Services Admin. Tech. Services - Systems Application Dev.	\$0	\$3,588	\$0	\$0	NA	NA	NA
25840 Central Services Admin. Tech. Services - Systems Operations	\$0	\$18,689	\$0	\$0	NA	NA	NA
25950 Central Services Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$0	\$0	\$919	NA	NA	NA
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,026,865	\$1,259,985	\$1,338,380	\$1,428,966	39.2%	13.4%	6.8%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$32,598	\$55,684	\$76,457	\$73,691	126.1%	32.3%	-3.6%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$101,462	\$159,200	\$142,814	\$132,384	30.5%	-16.8%	-7.3%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$1,919	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$9,498	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$19,034	\$50,536	\$17,704	\$21,810	14.6%	-56.8%	23.2%
26600 Oper. & Maint. of Plant Serv. Security Services	\$6,434	\$5,972	\$7,622	\$3,321	-48.4%	-44.4%	-56.4%
26700 Oper. & Maint. of Plant Serv. Insurance	\$256,472	\$89,379	\$214,837	\$161,118	-37.2%	80.3%	-25.0%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$6,360	\$15,233	\$3,507	NA	-44.9%	-77.0%
27010 Student Transportation Service Area Direction	\$51,214	\$66,800	\$79,703	\$111,660	118.0%	67.2%	40.1%
27100 Student Transportation Vehicle Operation	\$249,393	\$361,957	\$402,847	\$367,692	47.4%	1.6%	-8.7%
27200 Student Transportation Monitoring Services	\$49,989	\$0	\$7,245	\$14,651	-70.7%	NA	102.2%
27300 Student Transportation Vehicle Servicing and Maintenance	\$153,403	\$161,134	\$160,949	\$171,340	11.7%	6.3%	6.5%
27400 Student Transportation Purchase of School Buses	\$0	\$0	\$140,868	\$190,922	NA	NA	35.5%
27500 Student Transportation Insurance on Buses	\$0	\$8,313	\$9,839	\$16,793	NA	102.0%	70.7%
27700 Student Transportation Contracted Transportation Services	\$51	\$0	\$0	\$0	NA	NA	NA
27900 Student Transportation Other Student Transportation Services	\$77,477	\$2,500	\$3,570	\$3,358	-95.7%	34.3%	-5.9%
27910 Student Transportation Bus Driver Training	\$2,111	\$0	\$0	\$0	NA	NA	NA
31100 Food Services Operations Service Area Direction	\$35,843	\$50,097	\$55,465	\$64,128	78.9%	28.0%	15.6%
31200 Food Services Operations Food Preparation and Dispensing	\$263,802	\$376,101	\$425,021	\$377,768	43.2%	0.4%	-11.1%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**Rochester Community Sch Corp (2645)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
31300 Food Services Operations Food Delivery	\$272	\$484	\$371	\$162	-40.5%	-66.5%	-56.3%
31400 Food Services Operations Food Purchases	\$354,571	\$319,460	\$379,839	\$396,976	12.0%	24.3%	4.5%
31900 Food Services Operations Other Food Services	\$89,817	\$70,672	\$69,236	\$66,987	-25.4%	-5.2%	-3.2%
<b>Overhead and Operational Total</b>	<b>\$3,199,444</b>	<b>\$3,864,433</b>	<b>\$4,040,537</b>	<b>\$4,136,934</b>	<b>29.3%</b>	<b>7.1%</b>	<b>2.4%</b>
<b>Non Operational</b>							
33100 Community Service Operations Direction of Community Services	\$0	\$0	\$0	\$795	NA	NA	NA
33200 Category not Specified Community Recreation	\$28,927	\$20,250	\$7,563	\$18,102	-37.4%	-10.6%	139.4%
33400 Category not Specified Athletic Coaches	\$164,505	\$81,475	\$106,537	\$195,559	18.9%	140.0%	83.6%
33990 Other Community Services Other	\$0	\$0	\$0	\$737	NA	NA	NA
40100 Category not Specified Service Area Direction	\$0	\$0	\$8,102	\$0	NA	NA	NA
41000 Category not Specified Land Acquisition and Development	\$45,882	\$44,238	\$0	\$1,500	-96.7%	-96.6%	NA
43000 Category not Specified Professional Services	\$6,744	\$7,846	\$418,898	\$151,260	2143.1%	1828.0%	-63.9%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$211,773	\$715,150	\$1,215,357	\$4,593,876	2069.2%	542.4%	278.0%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$65,000	\$0	\$0	\$0	NA	NA	NA
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$6,000	\$23,000	\$0	NA	NA	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$24,320	\$53,059	\$0	\$101,926	319.1%	92.1%	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$51,814	\$39,849	\$137,534	\$186,985	260.9%	369.2%	36.0%
51600 Principal on Debt Other DLGF Approved Debt	\$237,927	\$230,000	\$0	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$0	\$0	\$97,232	\$192,964	NA	NA	98.5%
52200 Interest on Debt Temporary Loans	\$40,872	\$55,454	\$0	\$0	NA	NA	NA
52600 Interest on Debt Other DLGF Approved Debt	\$19,670	\$12,617	\$0	\$0	NA	NA	NA
53100 Lease Rental Buildings-Principal	\$1,785,500	\$1,765,050	\$2,054,745	\$1,231,429	-31.0%	-30.2%	-40.1%
53150 Lease Rental Buildings-Interest	\$0	\$0	\$0	\$1,065,000	NA	NA	NA
53200 Lease Rental Equipment-Principal	\$3,648	\$49,810	\$52,067	(\$43,354)	-1288.4%	-187.0%	-183.3%
53250 Lease Rental Equipment-Interest	\$0	\$95	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$96,375	\$76,063	\$0	\$35,419	-63.2%	-53.4%	NA
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$0	\$408	NA	NA	NA
59100 Other Debt Services Obligations Registrars Fee	\$0	\$16,014	\$0	\$6,571	NA	-59.0%	NA
60700 Category not Specified Scholarships	\$770	\$840	\$912	\$4,809	524.7%	472.5%	427.2%
<b>Non Operational Total</b>	<b>\$2,783,728</b>	<b>\$3,173,810</b>	<b>\$4,121,947</b>	<b>\$7,743,987</b>	<b>178.2%</b>	<b>144.0%</b>	<b>87.9%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$29,457	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$5,813	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$5,850	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$909	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$430,836	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$83,293	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$105,471	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$13,123	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$29,821	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$6,094	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$28,322	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$987	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$644,946	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$131,263	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$134,468	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$20,693	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$585	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$120	\$0	\$0	\$0	NA	NA	NA

**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Rochester Community Sch Corp (2645)**

					Percent Change				
Account			FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015
26496	NA	Unemployment Compensation - Overhead and Operational	\$233	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$19	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$1,452	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$300	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$201	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$47	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$1,674,303</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>